## **ABSTRACT**

A flexible layer is formed on a surface of a core, and a polishing layer mixed with abrasive particles is formed on a top of the flexible layer. The flexible layer is produced by applying an emulsion adhesive as a flexible layer onto a core and attaching abrasive particles onto the flexible layer, or by applying an emulsion adhesive mixed with abrasive particles onto a core. The flexible layer is then subjected to a heating and drying process. Thus obtained is an abrasive material which is easy to produce, needs no rigorous criteria in the selection of a core, and imparts, to a binder of abrasive particles, flexibility, conventionally required of the core, at no expense of surface finishing performance.

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